EXPENDITURE ACCOUNT CODES
Office of Sponsored Programs

*Source: MSU University Business Services Procedures Manual Section 480.00 Expenditure Account Codes.

The following list is intended as a resource tool for BPA preparation and other expenditure related tasks on Sponsored Research funding, including budget preparation.

CONTRACTED SERVICES – Service rendered by others EXCEPT rentals, repairs and maintenance.

62101 APPRAISER FEES – Payments made to a licensed appraiser who is hired for a professional valuation of property owned by the University (ex: artwork or real estate)

62102 CONSULTANT AND PROFESSIONAL SERVICE - Contracts with recognized professionals such as lawyers, doctors, accountants, consultants, independent contractors, athletic officials, concert bands, hired musicians, entertainers, cable TV, etc. - including travel, meals, and lodging for these professionals. Watch for possible non-resident.

62104 INSURANCE AND BONDS - FIXED

62104A INSURANCE AND BONDS - NON-FIXED COSTS

62106 LABORATORY TESTING – Payments made for laboratory services provided by off-campus organizations.

62107 LAUNDRY – Payments made to launder clothes or linens.

62115 PHOTOGRAPHIC SERVICES – Payments made for photographic services, including the production of prints and slides from exposed film.

62116 MEDICAL SERVICES – Payments made to an external physician or other suppliers or providers of medical or health care services.

62127 OTHER LEGAL SERVICES

62132 FIRE SUPPRESSION SERVICES

62134 HONORARIUMS/SPEAKERS - Speakers who present workshops & lectures – - not including their reimbursement of travel, meals, and lodging. Watch for possible non-resident.

62135 CONSULTING SERVICES – TRAINING – Training Payments made to external providers for training purposes.

62136 IT CONSULTING & PROF SERVICES – Information Technology Services Payments made for web design or maintenance to an external provider.

62143 SECURITY PROTECTION – Payments made to provide security service for University buildings and grounds, armored car service or special events.

62144 NETWORKING SERVICES

62145 OSP SEMINAR EXPENSES
BACKGROUND CHECKS – Payments for background checks conducted on potential employees.

PERFORMANCE FEES – expenditures for concerts and other entertainment functions.

TEMPORARY SERVICES – Expenditures for short-term personnel services provided on a contractual basis by an outside firm. Such persons are not employees of the University.

COMPUTER PROCESSING

COMPUTER PROCESSING SERVICES - MSU Computing Center Only

DATA NETWORK

MISC. INFORMATION SYSTEMS SERVICE – Non-Dept. of Admin.

HAZARDOUS WASTE DISPOSAL – Payment to an outside vendor for disposal of items that are hazardous in nature and/or require specialized services not covered by normal sanitation service provider.

PRINTING/PUB & GRAPHICS

OFF CAMPUS PRINTERS - Printing expenditures to an external provider

GRAPHIC ARTS SERVICES – Payment to an external provider of graphics (i.e. monograms, embroidery, embossing, nametags)

CAMPUS SERVICES - Services performed by university operations such as Printing Services, Motor Pool, ERL, Facility Services (non-repairs), etc.

SUBCONTRACTS

Subcontract Payments less than $25,000

Subcontract Payments more than $25,000

SUPPLIES (Includes Materials, Utilities, and Dues/Subscriptions)

AGRICULTURAL SUPPLIES - Seeds, fertilizer, animal feed, and other farm supplies. AES feed supplies not specifically identified elsewhere.

EDUCATIONAL SUPPLIES - Any supplies and materials relating to the education of students.

FOOD SUPPLIES

LABORATORY SUPPLIES - Supplies used in research.

LABORATORY SUPPLIES(Animals) - Small animals used in research.

MEDICAL SUPPLIES - Purchased for use -- Not for Resale.
MINOR TOOLS - Tools costing less than $1,000.00.

PHOTOCOPY, PHOTO AND REPRODUCTION SUPPLIES - All photo and reproduction supplies and materials including photocopy, film, videotapes and cassettes. (Not to be confused with printing.)

VEHICULAR SUPPLIES

BULK GASOLINE

BOOKS and Reference Material - This includes films, filmstrips, prerecorded cassettes and tapes, books, and journals of a relatively permanent nature or used for reference

SHOP SUPPLIES & TOOLS

MINOR EQUIPMENT - Non-computing equipment ($1000 - $4,999).

DIESEL FUEL

WEED CONTROL

CHEMICALS - Chemicals used for non-academic purposes.

COMPUTER EQUIPMENT - Computing equipment, including peripherals, costing less than $5,000.00.

MINOR SOFTWARE - Software with a unit cost less than $100,000.00.

KITCHEN SUPPLIES

GROCERY

COSTUMES/SCENERY/SCRIPTS (only used by Shakespeare in the Parks)

PROGRAM EXPENSE

FEED SUPPLEMENT

GRAIN

HAY

MARINE SUPPLIES

FERTILIZER

OFFICE/COMPUTER SUPPLIES - All supplies and materials necessary to operate and maintain an office.

PUBLICATION EXPENSE
CUSTODIAL/CLEANING SUPPLIES

ELECTRICITY

HEATING FUEL

NATURAL GAS

LABORATORY GAS

WATER AND SEWER

GARBAGE AND TRASH REMOVAL

PROPANE

DUES - Memberships in organizations where MSU is the institutional member and is required to join (excludes all personal memberships).

SUBSCRIPTIONS - Magazines, newspapers, periodicals, directories, technical services, subscriptions including computer update; license renewals; programming costs.

EDUCATIONAL/TRAINING COSTS – Training costs including light refreshments or meals served during seminars, workshops, professional meetings or conferences. Hospitality Form required for food over $30. Participant List required.

HUMAN SUBJECTS PAYMENT - payments to participants

E-WASTE ASSESSMENT

GOODS PURCHASED FOR RESALE - To be used by revenue producing centers ONLY when a product is purchased, inventoried and then resold. Includes Student Health Service purchases for resale.

COMMUNICATIONS

POSTAGE AND MAILING - Including telegram, Federal Express and UPS.

UPS (UNITED POSTAL SERVICE) Charges

ADVERTISING - Other than recruiting. Include copy of ad.

ADVERTISING – Newspaper – other than recruiting. Include copy of ad.

EMPLOYMENT ADS – Out-of-State Advertisement. Include copy of ad.

EMPLOYMENT ADS – Instate Advertisements. Include copy of ad.

CELLULAR PHONES
62320 Long Distance Video Conference (BTC charges for video conferencing)

62322 Teleconferences

62371 **TELEPHONE MONTHLY SERVICE - Non State Provider – Replaces 62370** Monthly service charges, including private line service and usage, equipment, Information/Operator, directory assistance

62374 **INTERNET SERVICES**

62386 Long Distance Telephone- Non State Provider

623B0 ITSD Voice Services (Used by ITC) Replaces 62372 Including long distance, credit card calls, telefax, and cellular phone itemized charges.

623B1 ITSD Video Services (Used by ITC)

623B2 ITSD Network Services (Used by ITC)

623B3 ITSD Pass-Through NTSB (Used by ITC)

623B4 **LONG DISTANCE TELEPHONE – State Provider (ITSD) – Replaces 62385** Including long distance, credit card calls, and telefax

**TRAVEL** – Transportation on public conveyances, meals, and lodging per diem, mileage allowances for private cars used by employees (both in-state and out-of-state)

**EMPLOYEE IN-STATE**

62401 **IN-STATE PERSONAL CAR MILEAGE**

62403 IN-STATE AIRCRAFT RENTAL - (Employee) When an employee is the pilot (this is not for chartered flights). Also, please check with Safety & Risk Management before making arrangements.

62404 IN-STATE STATE MOTOR POOL (Used by Motor Pool when they bill the department)

62405 IN-STATE TRAVEL - Other (Employee)

62406 IN-STATE NO RECEIPT LODGING – In-state lodging allowance when a receipt is not obtained when travel is NOT in conjunction with training. Taxable

62407 IN-STATE Taxable Meals (Employee) – In-state meals claimed for a day trip with no overnight stay

62408 IN-STATE LODGING-STATE EMPLOYEES - Lodging in-state for staff and other state employees.

62409 IN-STATE CARE RENTAL - If the car is rented in state, use this account
IN-STATE MEALS (Employee)

IN-STATE No Receipt Lodging - Training (Employee)– In-state lodging allowance when a receipt is not obtained when travel is due to training. Taxable

EMPLOYEE OUT-OF-STATE

OUT-OF-STATE PERSONAL CAR MILEAGE (Employee)

OUT-OF-STATE AIRCRAFT RENTAL (Employee)

OUT-OF-STATE TRAVEL (Employee)

OUT-OF-STATE NO RECEIPT LODGING (Employee)-Out-of-state lodging allowance when a receipt is not obtained when travel is NOT due to training. Taxable

OUT-OF-STATE Taxable Meals (Employee)- Out-of-state meals claimed for a day trip with no overnight stay.

OUT-OF-STATE Lodging (Employee)

OUT-OF-STATE CAR RENTAL - If the car is rented out of state, use this account

OUT-OF-STATE MEALS - When an overnight stay is involved (Employee)

OUT-OF-STATE NO RECEIPT LODGING- TRAINING (Employee)- Out-of-state lodging allowance when a receipt is not obtained when travel is due to training. Taxable

EMPLOYEE FOREIGN TRAVEL

FOREIGN TRAVEL (Employee)– out of country travel

NON-EMPLOYEE TRAVEL

NON-EMPLOYEE TRAVEL MILEAGE

NON-EMPLOYEE TRAVEL MEALS

NON-EMPLOYEE IN-STATE LODGING- Lodging in-state for non-staff such as students and athletic teams.

NON-EMPLOYEE TRAVEL - In-state or out-of-state travel for non-staff such as students and athletic teams.

OTHER TRAVEL EXPENSES

RELOCATION-TAXABLE - Includes taxable moving expenses for successful position candidates. (If UBS/HR determines expenditure is non-taxable, the code may be changed to 62863)

RECRUITING- Travel, meals, lodging for position candidates and prospective athletes. Not advertising. (See 62316 and 62317 for advertising). Hospitality Form and Participant List required for food over $
REGISTRATION FEES - Conference and meeting registrations.

RENT – Charges for the use of equipment or use of facilities.

62504 OFFICE EQUIPMENT RENT - Photocopy machines, calculators, typewriters, furniture, postage meter rent.

62505 OTHER EQUIPMENT RENT - Rent for other non-office equipment.

62512 STORAGE-RENT—Rent expense incurred to store equipment

62517 LEASED ITEMS - All leased items that will not become State property.

62528 BUILDING RENT - Rent of rooms or office space.

62528A SIGNIFICANT SPACE LEASE

REPAIR AND MAINTENANCE – Labor, material and overhead cost for maintaining facilities, replacement of carpet, drapes, etc. and Facilities Services billing.

62701 BUILDING AND GROUNDS REPAIR AND MAINTENANCE - Labor, material and overhead cost for maintaining facilities, replacement of carpet, drapes, etc. and Facility Services billing.

62704 EQUIPMENT REPAIRS AND MAINTENANCE - Maintenance contracts and other repairs for computers, copiers, typewriters, calculators and other equipment.

62706 VEHICLE REPAIR AND MAINTENANCE - Repair and maintenance to all State vehicles.

627071 FARM EQUIPMENT

62743 MULTI-USER COMPUTERS & TERMINALS

62750 SOFTWARE MAINTENANCE - Costs associated with software maintenance contracts including cloud-based services

AWARDS

62828 SCHOLARSHIPS & FELLOWSHIPS – Stipends, scholarships, etc.
62828B SCHOLARSHIPS - Books
62828F SCHOLARSHIPS - Foundation for Athletics Students only, all others use 62828
62828M SCHOLARSHIPS - Medical for Athletics Students only, all others use 62828
62828S SCHOLARSHIPS - SOAF for Athletics Students only, all others use 62828
62828T SCHOLARSHIPS - Travel

PARTICIPANT SUPPORT

62868 PARTICIPANT SUPPORT COSTS- Use the following specific participant support account codes whenever possible:

62868C PARTICIPANT SUPPORT – Contracted Services - Services listed under participant support. Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits). Requires Hospitality Approval Form over $30.00.

62868M PARTICIPANT SUPPORT – Miscellaneous - Used ONLY with OSP Indices – Must have been specifically
62868S PARTICIPANT SUPPORT – Scholarship - Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits).

62868T PARTICIPANT SUPPORT – Travel - Travel listed under participant support. Used ONLY with OSP Indices – Must have been specifically budgeted in the Grant (excluding salary & benefits).

NON-MANDATORY TRANSFERS

68801 NON MANDTORY TRANSFER

CAPITAL EXPENDITURES/FACILITIES SERVICES

68820 CAPITAL EXPENDITURES THROUGH FACILITIES SERVICES

CAPITAL / EQUIPMENT

63106 COMPUTER/TERMINALS – Over $5,000.

63199 EQUIPMENT - New equipment which is of a non-consumable nature; has an estimated life expectancy of more than one year; and cost equal to or greater than $5,000.00. (Includes shipping, handling & installation costs.)

63299 LIVESTOCK - Includes the cost of horses, cattle, sheep, goats, swine, poultry and other live non-expendable animals.

63401 SOFTWARE - Mutli-user software with a cost of $100,000.00 or more.

64299 CAPITAL OUTLAY - GENERAL- Including the contract price of structures housing people, animals, equipment or material, additions and new carpeting or drapery (where they have not been previously installed or permanently attached).